Set   Items   Description
S1   21053   EPS OR EARNING??()PER()SHARE
S2   49 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-
            RTAINTY OR PROSPECT?? OR OUTLOOK??)
S3   1117 (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY????
OR DE-
          TERMIN???? OR MONITOR????)(5N)S1
S4   36196 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT???
OR S-
          ECURIT???)
S5   1169 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR
INCREAS???? -
          OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4
S6   331 NUMBER(3N)S4
S7   64434 (STOCK?? OR SHARE?? OR EQUIT??? OR
SECURIT???)(2N)(PRICE??
          OR PRICING OR AMOUNT??)
S8   336 (BASED OR DEPEND??? OR CORRESPOND???)(5N)S4
S9   3287 AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR
HAKANOGLU, E?)
S10   0 S1 AND S2 AND S3 AND S5 AND S6 AND S7 AND S8
S11   0 S1 AND S2 AND S3 AND S5 AND S7 AND S8
S12   0 S1 AND S2 AND S3 AND S7 AND S8
S13   0 S3 AND S5 AND S7 AND S8
S14   1 S3 AND S7 AND S8
S15   1 S2 AND S4
S16   2 S1 AND S8

S17   2 RD (unique items)
S18   0 S9 AND S1 AND S4

801121 ORDER NO: AAD83-03237
ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION
CONTENT OF EARNINGS
PER SHARE
 Author: PARIKH, RAJEEV N.
 Degree: PH.D.
 Year: 1982
 Corporate Source/Institution: STATE UNIVERSITY OF NEW YORK AT BUFFALO
(
     0656)
 Source: VOLUME 43/09-A OF DISSERTATION ABSTRACTS INTERNATIONAL.
     PAGE 3054. 198 PAGES

    ...dilutive effects. (2) Superiority of PEPS and FDEPS to HEPS. (3)
Conditions under which each EPS measure is most useful to investors.
Other studies have shown that the passage of APB 15...

...each EPS number is useful to investors.
     Four null hypotheses regarding information content were formed
based upon market parity test between common stock   price and exercise
price of convertible.
     Using a sample of NYSE firms, hypotheses were tested via...
?

15/3,K/1   (Item 1 from file: 99)
DIALOG(R)File 99:Wilson Appl. Sci & Tech Abs

...ABSTRACT: per share for the company's fourth quarter, which ended
February 24. The company, whose common   shares have more than tripled
in value over the last year, has some of the higher...

...the industry, says JSA Research analyst Peter J. Arment. B/E management
also confirmed their outlook for EPS growth of 40 percent in fiscal
2002 and next year, before an expected accounting rule...

17/3,K/1   (Item 1 from file: 35)

1052403 ORDER NO: AAD81-17458
STOCKHOLDERS' EQUITY PER SHARE: MEASUREMENT AND
EVALUATION
 Author: NASER-TAVAKOLIAN, MOHSEN
 Degree: PH.D.
 Year: 1980
 Corporate Source/Institution: UNIVERSITY OF MISSOURI - COLUMBIA (0133)
 Source: VOLUME 42/02-A OF DISSERTATION ABSTRACTS INTERNATIONAL.
      PAGE 753. 247 PAGES

    ...The first presentation, Un-Diluted EQS, should be based on the
actual number of common shares outstanding at the end of the period. The
second, Fully Diluted EQS, should reflect the...

17/3,K/2   (Item 2 from file: 35)

801121 ORDER NO: AAD83-03237
ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION
CONTENT OF EARNINGS
 PER   SHARE
 Author: PARIKH, RAJEEV N.
 Degree: PH.D.
 Year: 1982
 Corporate Source/Institution: STATE UNIVERSITY OF NEW YORK AT BUFFALO
(
      0656)
 Source: VOLUME 43/09-A OF DISSERTATION ABSTRACTS INTERNATIONAL.
      PAGE 3054. 198 PAGES

ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION
CONTENT OF EARNINGS
 PER   SHARE

    ...recently required increased financial disclosure to improve
information set available to investors. Instead of one EPS number
traditionally disclosed (i.e. HEPS), APB Opinion 15 required disclosure of
Primary and Fully Diluted EPS to disclose the effect of potentially
dilutive securities.

This study examines theories of required disclosure...
...dilutive effects. (2) Superiority of PEPS and FDEPS to HEPS. (3) Conditions under which each EPS measure is most useful to investors. Other studies have shown that the passage of APB...

...all situations and at all times. This led to examination of conditions under which each EPS number is useful to investors.

Four null hypotheses regarding information content were formed based upon market parity test between common stock price and exercise price of convertible.

Using a sample of NYSE firms, hypotheses were tested via association between market model residuals ($U(,jt)'s$) and EPS forecast errors ($e(,jt)'s$). Association tests include Kendall's Rank Correlation, Simple, Stepwise and...

...for regulatory bodies and management as well as sources of bias in statistical forecasts of EPS are discussed.

Set   Items Description
S1   2012 EPS OR EARNING??()PER()SHARE
S2   17 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-
    RTAINTY OR PROSPECT?? OR OUTLOOK??)
S3   73 (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY????
OR DE-
    TERMIN???? OR MONITOR????)(5N)S1
S4   6431 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT???
OR S-
    ECURIT???)
S5   233 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR
INCREAS???? -
    OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4
S6   105 NUMBER(3N)S4
S7   4358 (STOCK?? OR SHARE?? OR EQUIT??? OR SECURIT???)(2N)(PRICE??
    OR PRICING OR AMOUNT??)
S8   178 (BASED OR DEPEND??? OR CORRESPOND???)(5N)S4
S9   677 AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR
HAKANOGLU, E?)
S10   1 S1 AND S2 AND S3 AND S4 AND S6 AND S7 AND S8
S11   1 S1 AND S2 AND S3 AND S4 AND S7 AND S8
S12   1 S1 AND S2 AND S3 AND S7 AND S8
S13   1 S3 AND S5 AND S7 AND S8
S14   0 S13 NOT S10
S15   1 S3 AND S7 AND S8
S16   0 S15 NOT S10
S17   5 S1 AND S4
S18   4 S17 NOT S10
S19   1 S18 AND (S2 OR S5 OR S6 OR S8 OR S7)
S20   3 S18 NOT S19
S21   2 S9 AND S1
S22   1 S21 AND S4
S23   0 S22 NOT S10

^10/3,K/1   (Item 1 from file: 350)
DIALOG(R)File 350:Derwent WPIX
(c) 2008 Thomson Reuters. All rts. reserv.

0014485865 - Drawing available
WPI ACC NO: 2004-295740/200427
XRPX Acc No: N2004-234889
Computer implemented entity earning characterization for analyzing capital
structure for public corporation, involves calculating earning per share
and earning per share risk based on outstanding shares and coupon
payments
Patent Assignee: GOLDMAN SACHS & CO (GOLD-N); HAKANOGLU E (HAKA-I);
JONES
 E P (JONE-I)
Inventor: HAKANOGLU E; JONES E P
Patent Family (7 patents, 103 countries)
Patent   Application
Number   Kind Date Number   Kind Date   Update
WO 2004029781   A2 20040408 WO 2003US31082   A 20030930 200427 B
US 20040177016 A1 20040909 US 2002414735   P 20020930 200459 E
                US 2003676297   A 20030930
AU 2003272815   A1 20040419 AU 2003272815   A 20030930 200462 E
US 20050004854 A1 20050106 US 2002414735   P 20020930 200504 E
                US 2003676056   A 20030930
US 20050021435 A1 20050127 US 2002414735   P 20020930 200509 E
                US 2003676056   A 20030930
                US 2003676297   A 20030930
                US 2004838842   A 20040504
JP 2006501549   W 20060112 WO 2003US31082   A 20030930 200604 E
                JP 2004540331   A 20030930
AU 2003272815   A8 20051103 AU 2003272815   A 20030930 200629 E

Priority Applications (no., kind, date): US 2002414735 P 20020930; US
 2003676056 A 20030930; US 2003676297 A 20030930; US 2004838842 A
 20040504

Patent Details
Number   Kind Lan Pg Dwg Filing Notes
WO 2004029781 A2 EN   84 18
National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BY
  BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE ES FI GB GD GE GH GM HR
HU ID
  IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW
MX MZ
  NI NO NZ OM PG PH PL PT RO RU SC SD SE SG SK SL SY TJ TM TN TR TT TZ

UA
  UG US UZ VC VN YU ZA ZM ZW
Regional Designated States,Original: AT BE BG CH CY CZ DE DK EA EE ES FI
  FR GB GH GM GR HU IE IT KE LS LU MC MW MZ NL OA PT RO SD SE SI SK
SL SZ
  TR TZ UG ZM ZW
US 20040177016 A1 EN   Related to Provisional US 2002414735
AU 2003272815   A1 EN   Based on OPI patent   WO 2004029781
US 20050004854 A1 EN   Related to Provisional US 2002414735
US 20050021435 A1 EN   Related to Provisional US 2002414735
                    C-I-P of application US 2003676056
                    C-I-P of application US 2003676297
JP 2006501549   W   JA   48   PCT Application WO 2003US31082
                    Based on OPI patent   WO 2004029781
AU 2003272815   A8 EN   Based on OPI patent   WO 2004029781

Computer implemented entity earning characterization for analyzing capital
structure for public corporation, involves calculating earning per share
 and earning per share risk based on outstanding shares and coupon
payments

  Alerting Abstract ...NOVELTY - The earnings per share (EPS) for a
company is calculated depending on input dividends per share (DPS0),
earnings (Earnings0), the number of common   shares outstanding (No),
coupon payments and   change in the effective number of common
shares outstanding (DeltaNeff), using which the earnings per share
risk is also calculated . ...ADVANTAGE - The technique is directed to a
frame work based upon earnings per   share which is not only more
intuitive and is also more applicable and firmly grounded in...

Original Publication Data by Authority

Argentina

Assignee name & address:
Original Abstracts:
...for analyzing a company's capital structure, which decision making tool
may include: (1) Economic EPS , wherein Economic EPS and its
volatility may capture the cost / risk trade-off of all fixed income
and equity-related alternative capital structures; and (2) Capital...

...strive to bring its capital structure to the efficient frontier of
strategies with the highest EPS for given levels of EPS risk . Of
note, the Economic EPS and the Capital Structure Efficient Frontier
methodologies of the present invention provide a unifying framework in
which to analyze...

...to a decision making tool for analyzing a company's capital structure, which decision making tool may include: (1) Economic EPS , wherein Economic EPS and its volatility may capture the cost/ risk trade -off of all fixed income and equity-related alternative capital structures; and (2) Capital Structure Efficient Frontier, wherein...

...strive to bring its capital structure to the efficient frontier of strategies with the highest EPS for given levels of EPS risk . Of note, the Economic EPS and the Capital Structure Efficient Frontier methodologies of the present invention provide a unifying framework in which to analyze a company's capital structure...

...invention relate to an Economic Accounting Model which divides any equity-related instrument into a common stock component, a liability component, and an asset component (one or more of which may have a zero value). In one example (which example is intended to be illustrative and not restrictive): (a) the initial common stock component corresponds to the "equity delta" of the security, or the ratio of the change in value of the security to the change in price of the underlying stock; (b) the liability component corresponds to the PV of fixed cash...

...for analyzing a company's capital structure, which decision making tool may include: (1) Economic EPS , wherein Economic EPS and its volatility may capture the cost/risk trade-off of all fixed income and equity -related alternative capital structures; and (2) Capital Structure Efficient Frontier, wherein a company should strive to bring its capital structure to the efficient frontier of strategies with the highest EPS for given levels of EPS risk . Of note, the Economic EPS and the Capital Structure Efficient Frontier methodologies of the present invention provide a unifying framework in which to analyze a company's capital structure (e.g., for identifying and implementing the economically optimal solutions...

Claims:

...steps of: iteratively changing a value of a debt/equity ratio associated with the entity; calculating values of earnings per share associated with the entity based at least in part upon the iteratively changed values of the debt/equity ratio associated with the entity; calculating values of earnings per share risk associated with the entity based at least in part upon the iteratively changed values of the debt/equity ratio associated with the entity; andrecording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity .

...

...entity, which method comprises the steps of: inputting data associated with the entity including a number of common shares outstanding, a value of earnings , a value of dividends per share , a change in the effective number of common shares outstanding, which change in the effective number of common shares outstanding reflects the possibility, based upon an economically reasonable analysis in light of market conditions, of conversion of a convertible security ; and a value of coupon payments; calculating at least one value of earnings per share associated with the entity based upon at least some of the input data, wherein each value of earnings per share is calculated at least in part using the formula[M00011]wherein Earnings0 equals the input value of earnings, No equals the input number of common shares outstanding, DPS0 equals the input value of dividends per share , Coupon equals the input value of coupon payments, and DeltaNeff equals the input change in the effective number of common shares outstanding; calculating values of earnings per share risk associated with the entity based upon at least some of the input data; andrecording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.

What is claimed is :1. A method

implemented by a programmed computer system for calculating data relating to a balance sheet of an issuer of an equity-related instrument, comprising: (a) defining a variable corresponding to a common stock component associated with the equity-related instrument;(b) defining a variable corresponding to a debt component associated with the equity-related instrument;(c) assigning, to the common stock component variable, a value representing a ratio of a change in value of the equity-related instrument to a change in price of a stock underlying the equity-related instrument;(d) assigning to the debt component variable a value representing a present value of fixed cash outflows multiplied by a probability of the cash outflows;(e) reporting the value assigned to the common stock component variable; and(f) reporting the value assigned to the debt component variable.>

19/3,K/1   (Item 1 from file: 350)

0014983806 - Drawing available
WPI ACC NO: 2005-331655/200534
XRPX Acc No: N2005-271359
Method for controlling amount of securities available to investor in
financial transaction, involves lending securities obtained from security
issuer by establishing forward purchase contract with issuer, to investor
Patent Assignee: MCMURTRAY N (MCMU-I); OAKES D (OAKE-I); SAVASOGLU
S
 (SAVA-I); WOODRUFF K G (WOOD-I)
Inventor: MCMURTRAY N; OAKES D; SAVASOGLU S; WOODRUFF K G
Patent Family (1 patents, 1 countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update	
US 20050086147	A1	20050421	US 2003689135	A	20031020	200534	B

Priority Applications (no., kind, date): US 2003689135 A 20031020

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
US 20050086147	A1	EN	9	3	

Method for controlling amount of securities available to investor in
financial transaction, involves lending securities obtained from security
issuer by establishing...

Original Titles:
System and method for increasing an amount of a security available for
borrow

 Alerting Abstract ...system for controlling amount of securities
available to investor; and recorded medium storing program for
controlling amount of securities available to investor.
 ...

...USE - For controlling amount of securities such as common stock
and convertible securities e. g . convertible bonds and/or
convertible preferred stock available to investor in financial transaction
...

...ADVANTAGE - Enables increasing the amount of issuer's common stock
available for convertible debt investors to borrow without diluting
the issuer's earnings per share and by which the additional

shares can be directed to investors

Original Publication Data by Authority
Argentina

Assignee name & address:
Original Abstracts:
A method for increasing an amount of a security available to an investor for borrow is disclosed. The method includes purchasing a first quantity of a security, and...
Claims:
1. A method for increasing an amount of a security available to an investor for borrow, the security issued by a first entity, the method comprising:by a second...
?

20/3,K/1   (Item 1 from file: 350)
DIALOG(R)File 350:Derwent WPIX
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0016433171 - Drawing available
WPI ACC NO: 2007-149369/200715
XRPX Acc No: N2007-107630
Financial instrument use for raising funds, has redemption right that is
exercisable by company on both preferred security and warrant
Patent Assignee: MA W W (MAWW-I); SAREEN G (SARE-I); SEAMAN D A
(SEAM-I)
 ; ZAJKOWSKI J J (ZAJK-I)
Inventor: MA W W; SAREEN G; SEAMAN D A; ZAJKOWSKI J J
Patent Family (1 patents, 1 countries)
Patent   Application
Number   Kind Date Number   Kind Date Update
US 20060277125 A1 20061207 US 2005144573 A 20050603 200715 B

Priority Applications (no., kind, date): US 2005144573 A 20050603

Patent Details
Number   Kind Lan Pg Dwg Filing Notes
US 20060277125 A1 EN   12   5

  Alerting Abstract ...a company (102) that is issued directly by the
company, and warrant to buy a common security in the company. A
redemption right is exercisable by the company on both the preferred...
...sheet advantages. Provides a financial instrument having a simple and
transparent structure, and provides better earnings per share and
lower dividend...

Original Publication Data by Authority

Argentina

Assignee name & address:
Original Abstracts:
...a company that is issued directly by the company; and a warrant to buy a
 common security in the company, wherein the instrument includes a
redemption right that is exercisable by the...
Claims:
...a company that is issued directly by the company; anda warrant to buy a
common security in the company, wherein the instrument includes a
redemption right that is exercisable by the...

20/3,K/2   (Item 2 from file: 350)

0015046063 - Drawing available
WPI ACC NO: 2005-394081/200540
XRPX Acc No: N2005-319291
Derivative securities transaction method using computer system, involves obtaining call option for business entity which includes maturity date and issuing forward contract to share holder entity comprising other maturity date
Patent Assignee: MCMURTRAY N (MCMU-I); SAVASOGLU S (SAVA-I); WOODRUFF K G
  (WOOD-I)
Inventor: MCMURTRAY N; SAVASOGLU S; WOODRUFF K G
Patent Family (1 patents, 1 countries)

Patent			Application			
Number	Kind	Date	Number	Kind	Date	Update
US 20050086148	A1	20050421	US 2003689136	A	20031020	200540 B

Priority Applications (no., kind, date): US 2003689136 A 20031020

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
US 20050086148	A1	EN	10	3	

  Alerting Abstract ...option call option, warrant, forward contracts, debt securities e.g. bond, note, loan mortgage, equity securities e.g. common stock , preferred stock , hybrid securities e . g . convertible bonds , convertible preferred stock using communication devices such as computer system, server based computer main frame...

...the income available to common stockholders of the business entity to remain constant, thereby increasing earnings - per - share (EPS) of the business entity .

Original Publication Data by Authority

Argentina

20/3,K/3   (Item 3 from file: 350)

0004275390
WPI ACC NO: 1988-001030/198801
XRAM Acc No: C1988-000414
Prodn. of antibody catalysts - which catalyse cleavage of bonds in their target antigens
Patent Assignee: IGEN INC (IGEN-N); KOLLMORGEN TECHNOLOGIES CORP (PHOC)
Inventor: KALLENBACH N R; KIM P S
Patent Family (9 patents, 9 countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update	
EP 251093	A	19880107	EP 1987108876	A	19870622	198801	B
GB 2193964	A	19880224	GB 198714542	A	19870622	198808	E
JP 63107942	A	19880512	JP 1987156408	A	19870623	198825	E
US 4792446	A	19881220	US 1986877273	A	19860623	198902	E
			US 198764239	A	19870619		
US 4963355	A	19901016	US 1986877273	A	19860623	199044	E
			US 198764239	A	19870619		
GB 2193964	B	19910213				199107	E
EP 251093	B1	19940817	EP 1987108876	A	19870622	199432	E
DE 3750383	G	19940922	DE 3750383	A	19870622	199437	E
			EP 1987108876	A	19870622		
US 5401641	A	19950328	US 1986877273	A	19860623	199518	E
			US 198764239	A	19870619		
			US 1990564882	A	19900809		
			US 199373285	A	19930607		

Priority Applications (no., kind, date): US 1986877273 A 19860623; US 198764239 A 19870619; US 1990564882 A 19900809; US 199373285 A 19930607

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
EP 251093	A	EN	33	0	

Regional Designated States,Original: CH DE FR GB IT LI NL SE

Number	Kind	Lan	Pg	Dwg	Filing Notes
US 4792446	A	EN	11		
EP 251093	B1	EN	39	0	

Regional Designated States,Original: CH DE FR IT LI NL SE

DE 3750383   G   DE   Application EP 1987108876
                Based on OPI patent   EP 251093
US 5401641   A   EN   19   0 C-I-P of application US 1986877273
                Division of application US 198764239

                Continuation of application US
  1990564882
                C-I-P of patent US 4792446

Division of patent US 4963355

  Equivalent Alerting Abstract ...USE/ADVANTAGE - Catalyst is eps . useful
in detergents, for degrading carbohydrates in the conversion of starch to
sugar, for cheese...

...of formula R1-X-R2 with a hapten of formula R1'-Y(Q)-R2' that shares
common antigenic determinants with the reactant; then stimulation of an
immune response with the complexed hapten...

Original Publication Data by Authority

Argentina

Assignee name & address:
Claims:
...represented by formula R1 --X--R2 for said chemical reaction; (b)
selecting a hapten which shares common antigenic determinants with said
reactant and wherein said hapten is structurally and chemically different
from...

Patent Full Text Files:-
File 348:EUROPEAN PATENTS 1978-200841
       (c) 2008 European Patent Office
File 349:PCT FULLTEXT 1979-2008/UB=20081016IUT=20081009
       (c) 2008 WIPO/Thomson

Set   Items   Description
S1   4808   EPS OR EARNING??()PER()SHARE
S2   39   S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-
               RTAINTY OR PROSPECT?? OR OUTLOOK??)
S3   306   (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY????
OR DE-
               TERMIN???? OR MONITOR????)(5N)S1
S4   31576   (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT???
OR S-
               ECURIT???)
S5   483   (CHANG??? OR INCREMENT???? OR DECREMENT??? OR
INCREAS???? -
               OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4
S6   301   NUMBER(3N)S4
S7   6694   (STOCK?? OR SHARE?? OR EQUIT??? OR SECURIT???)(2N)(PRICE??
               OR PRICING OR AMOUNT??)
S8   601   (BASED OR DEPEND??? OR CORRESPOND???)(5N)S4
S9   290   AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR
HAKANOGLU, E?)
S10   1   S1 AND S2 AND S3 AND S5 AND S6 AND S7 AND S8
S11   1   S2(S)S3(S)S5(S)S7(S)S8
S12   0   S11 NOT S10
S13   1   S2(S)S3(S)S7(S)S8
S14   2   S3(S)S7(S)S8
S15   1   S14 NOT S13
S16   1   S2(S)S4
S17   0   S16 NOT S10
S18   23   S1(S)S4
S19   9   S1(S)S4(S)S7
S20   4   S19(S)(S2 OR S6 OR S8)
S21   5   S19 NOT S20
S22   3   S9 AND S1 AND S4
S23   2   S22 NOT S10

10/3,K/1   (Item 1 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
(c) 2008 WIPO/Thomson. All rts. reserv.

01108094   **Image available**
SYSTEM FOR ANALYZING A CAPITAL STRUCTURE
PROCEDE ET SYSTEME D'ANALYSE DE LA STRUCTURE FINANCIERE
D'UNE SOCIETE
Patent Applicant/Assignee:
  GOLDMAN SACHS & CO, 85 Broad Street, New York, NY 10004, US, US
    (Residence), US (Nationality), (For all designated states except: US)
Patent Applicant/Inventor:
  JONES Emerson P, 72 Rockwood Lane, Greenwich, CT 06830, US, US
    (Residence), US (Nationality), (Designated only for: US)
  HAKANOGLU Erol, 161 East 65th Street, New York, NY 10021, US, US
    (Residence), US (Nationality), (Designated only for: US)
Legal Representative:
  SCHINDLER Barry J (agent), Greenberg Traurig, LLP, 885 Third Avenue, New
    York, NY 10022, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200429781 A2-A3 20040408 (WO 0429781)
  Application: WO 2003US31082 20030930 (PCT/WO US03031082)
  Priority Application: US 2002414735 20020930
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
  AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
  EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
  LS LT LU LV MA MD MG MK MN MW MX MZ NI NO NZ OM PG PH PL PT RO
RU SC SD
  SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT
RO SE
  SI SK TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 19820

Fulltext Availability:

Detailed Description
Claims

Detailed Description
... data; and recording the calculated earnings per share values
associated with the entity and the calculated earnings per share
risk values associated with the entity.
In one example, the method may further comprise: iteratively changing a
value of a stock price associated with the entity; iteratively
changing the value of coupon
7
payments associated with the entity; iteratively calculating additional
values of earnings
per share using the formula
$EPS = dividend per share + retained\ EPS$,wherein dividend per share =
-the value of the equity dividend / the number of existing shares; and
wherein retained EPS = (earnings without taking effect of any interest
expense from the convertible security minus attributed after...

...may be a public corporation.

1 0 In another example, at least one of the calculated earnings per
share values and the calculated earnings per share risk values
may be applied to a financial presentation relating to at least one of a
balance sheet and an earnings per share metric.

In another example, the iterations and calculations may be carried out at
least in part using a Monte Carlo simulation.
1 5 In another example, the outputted calculated earnings per
share values and the outputted calculated earnings per share risk
values may be plotted against one another.

In another example, the plot of calculated earnings per share
values versus calculated earnings per share risk values may be
credit adjusted.

In another example, the economically reasonable analysis in light of...

...steps of- iteratively changing a value of a debt/equity ratio associated
with the entity; calculating values of earnings per share
associated with the entity based at least in part upon the iteratively
changed values of the debt/equity ratio associated with the entity;
calculating values of earnings per share risk associated with
the entity based at least in part upon the iteratively changed values of
...

...and recording the calculated earnings per

8

share values associated with the entity and the calculated earnings per share risk values associated with the entity.
In one example, the entity may be a public corporation.

In another example, at least one of the calculated earnings per share values and the calculated earnings per share risk values may be applied to a financial presentation relating to at least one of a balance sheet and an earnings per share metric.

In another example, the iterations and calculations may be carried out at least in part using a Monte Carlo simulation.

In another example, the outputted calculated earnings per share values and the I 0 outputted calculated earnings per share risk values may be plotted against one another.

In another example, the plot of calculated earnings per share

the debt/equity ratio associated with
the entity; and
recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity. I 8. The method of claim 17, wherein the entity...

...a public corporation.
62
. The method of claim 18, wherein at least one of the calculated earnings per share values and the calculated earnings per share risk values is applied to a financial presentation relating to at least one of a balance sheet and an earnings per share metric.

20 The method of claim 17, wherein the iterations and calculations are carried out...

...using a Monte Carlo simulation. 2 1. The method of claim 17, wherein the outputted calculated earnings per share values and the outputted calculated earnings per share risk values are plotted against one another.

22 The method of claim 2 1, wherein the plot of calculated earnings per share values versus calculated earnings per share risk values is credit adjusted.

1 5 23. The method of claim 17, further comprising:
inputting data associated with the entity including a number of common
 shares outstanding, a value of earnings, a value of dividends per
share, a change in the effective number of common shares
outstanding, which change in the effective number of common shares
outstanding reflects the possibility, based upon an economically
reasonable analysis in light of market conditions, of conversion of a
convertible security; and a value
of coupon payments;
wherein each value of earnings per share is calculated at least
in part using the
formula
 $EPS = DPSO + Earningso - Nox DPSO - Coupon$
No + ANeff
wherein Earningso equals the input value of earnings, N" equals the input
 number of common shares outstanding, DPSO equals the input value of
dividends per share, Coupon equals the input value of coupon payments,
and AN,,ff equals the input change in the effective number of common
 shares outstanding.
63
. The method of claim 23, wherein the economically reasonable analysis in
light of...

...in light of market conditions, of conversion of
 the convertible security;
 wherein each value of earnings per share is calculated at least
 in part using the formula $EPS = dividendper share + retained EPS$,1 5
 wherein dividend per share = the value of the equity dividend / the
 number of
 existing shares; and
 wherein retained EPS = (earnings without taking effect of any interest
 expense from the convertible security minus attributed after...
 ?

01056423   **Image available**
DERIVATIVES HAVING DEMAND-BASED, ADJUSTABLE RETURNS, AND
TRADING EXCHANGE
  THEREFOR
PRODUITS DERIVES PRESENTANT DES RENDEMENTS AJUSTABLES
BASES SUR LA DEMANDE
  ET ECHANGES COMMERCIAUX ASSOCIES
Patent Applicant/Assignee:
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    US (Nationality)
Inventor(s):
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Legal Representative:
  WEISS Charles A (et al) (agent), Kenyon & Kenyon, One Broadway, New York,
    NY 10004, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200385491 A2-A3 20031016 (WO 0385491)
  Application: WO 2003US7990 20030313 (PCT/WO US03007990)
  Priority Application: US 2002115505 20020402
Designated States:
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prior to 2004)
  AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
  EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
  LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SC
SD SE SG
  SK SL TJ TM TN TR TT TZ UA UG UZ VC VN YU ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT
RO SE
  SI SK TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 136258

Fulltext Availability:
  Detailed Description
  Claims

Claim
... and convertible bond managers can protect against equity exposures
  without a short sale of the corresponding equity shares . (4)
  Obtaining low-risk, incremental returns. Market participants can use
  deep-in-the-money DBAR...the same amount if, at the fulfillment of all of
  the termination criteria, the underlying stock price was 51, 60, 75
  or any other value at or above 50. In this sense...had been sold. In
  particular, using the methods and systems of the present invention, the
  amounts to be invested in various states can be calculated so that the
  payout profile replicates...

...example, Sungard, Inc., produces a variety of mature software systems
  for the processing of derivatives securities , including digital
  options. Furthermore, in-house derivatives systems currently in use at
  major banks have...

...orders. Like earlier examples, this example is also based on diorital
  options derived from the price of MSFT stock . To reduce the
  complexity of the example, it is assumed, for purposes of illustration,
  that...

...The quantities entered in the "Sell Orders" table, Table 6 2, are the
  net loss amounts which the trader is risking should the option "sold"
  expire in the money, i.e...

...claim "sold" to a buy of the complementary contingent claim and creating
  a new limit " price " for the converted order equal to one minus
  the limit "Price" of the sale. Converting...this embodiment, both buy and
  sell orders may be handled consistently, and the speed of calculation
  of the equilibrium calculation is increased. This embodiment of the
  DBAR DOE can be used with or without limit...
?

20/3,K/1   (Item 1 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT

01460304   **Image available**
INTERACTIVE ASSET DATA VISUALIZATION GUIDE
GUIDE INTERACTIF DE VISUALISATION DE DONNEES RELATIVES AUX
ACTIFS
Patent Applicant/Inventor:
  MC ATAMNEY Pauline, Waimarie No. 21 R.d., Geraldine, NZ, NZ (Residence),
    NZ (Nationality), (Designated for all)
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200704068 A2 20070111 (WO 0704068)
  Application: WO 2006IB2425 20060623 (PCT/WO IB2006002425)
  Priority Application: US 2005693864 20050624; US 2006425927 20060622
Designated States:
(All protection types applied unless otherwise stated - for applications
2004+)
  AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ
DE DK DM
  DZ EC EE EG ES FI GB GD GE GH GM HN HR HU ID IL IN IS JP KE KG KM KN
KP
  KR KZ LA LC LK LR LS LT LU LV LY MA MD MG MK MN MW MX MZ NA NG
NI NO NZ
  OM PG PH PL PT RO RS RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA
UG
  US UZ VC VN ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC
NL
  PL PT RO SE SI SK TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 37448

Fulltext Availability:
  Detailed Description

Detailed Description
... throughout this document include: Price to Earnings (PIE) ratio:
  Trailing or Historical P/E = Market Price per share EPS over
  previous 12 months Leading or Forward P/E = Market Price per share
  Forecasted EPS over next 12 months 2. Price to Book (P/BY) ratio: P/B

ratio = market value of equity Market price per share Book value of equity book value per share Where book value of equity common shareholder' equity ((total assets-total liabilities)-preferred stock) 3. Price to sales (P/S) ratio P/S ratio market value of equity market price per share Total sales sales per share 4. Price to Cash Flow (P/CF) ratio: P/CF ratio = market value of equity = market price per share Cash flow cash flow per share Where CF CF, CFO, FCFE, or EBITDA: each of...

...sales 11. Return on capital = (net income + interest expense)! average total capital 12. Return on common equity = (net income-preferred dividends! average owners' equity 13. Debt! equity ratio = long-term debt(not...

...rate = 1-(dividends!earnings) 17. Sustainable growth rate g= retention rate x ROE 18. Basic Earnings per share Basic EPS = net income-preferred dividends Weighted average number of common shares outstanding Diluted EPS = Adjusted income available for common shares Weighted-average common and potential common shares outstanding Where adjusted income available for common shares is earnings available for common shares + Dividends on convertible preferred stock + After-tax interest on convertible debt Adjusted income available for common shares 19. Dividend net income x payout ratio where payout ratio = dividend! net earnings Dividends per share (D) = EPS x payout ratio Dividend yield = Dividend per share ! market Price per share as a percent 20. Required rate of return = k = RFR + Beta(Rmkt-RFR) 21. Expected...

...payout rate P1 = (EPS1)X (P/El) P1, Dl = estimated one year future value of security price and dividend P2 = estimated two year future value of security price and dividend Retention rate = 1-dividends declared Operating income after taxes 22. Price earnings ratio...share of common stock it has outstanding.

Basic EPS = (net income-preferred dividends) Weighted average number of common shares outstanding 7th Price to growth (PEG) Stock 's price -earnings ratio divided by the firm's expected growth rate of earnings, relative valuation tool...

01108094   **Image available**
SYSTEM FOR ANALYZING A CAPITAL STRUCTURE
PROCEDE ET SYSTEME D'ANALYSE DE LA STRUCTURE FINANCIERE

D'UNE SOCIETE
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Legal Representative:
 SCHINDLER Barry J (agent), Greenberg Traurig, LLP, 885 Third Avenue, New
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Patent and Priority Information (Country, Number, Date):
 Patent: WO 200429781 A2-A3 20040408 (WO 0429781)
 Application: WO 2003US31082 20030930 (PCT/WO US03031082)
 Priority Application: US 2002414735 20020930
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
 AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
 EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
 LS LT LU LV MA MD MG MK MN MW MX MZ NI NO NZ OM PG PH PL PT RO
RU SC SD
 SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW
 (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT
RO SE
 SI SK TR
 (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
 (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
 (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 19820

Fulltext Availability:
 Detailed Description
 Claims

Claim
... entity, which method comprises the steps of:
 inputting data associated with the entity including a number of common
   shares outstanding, a value of earnings, a value of dividends per

share, a change in the effective number of common shares outstanding, which change in the effective number of common shares outstanding reflects the possibility, based upon an economically reasonable analysis in light of market conditions, of conversion of a convertible security; and a value

I 0 of coupon payments;
calculating at least one value of earnings per share associated with the entity based upon at least some of the input data, wherein each value of earnings per share is calculated at least in part using the formula

$EPS = DPSO + Earningso - N,,x DPSO -Coupon$
$N, + AA'eff$

wherein Earningso equals the input value of earnings, N" equals the input number of common shares outstanding, DPSo equals the input value of dividends per share, Coupon equals the input value of coupon payments, and ANff equals the input change in the effective nurnber of common shares outstanding;
calculating values of earnings per share risk associated with the entity based upon
at least some of the input data; and
recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.

2.(The method of claim 1, further comprising:
iteratively changing a value of a stock price associated with the entity; iteratively changing the value of coupon payments associated with the entity; iteratively calculating additional values of earnings per share using the formula

$EPS = DPSO + Earningso - N,,x DPS. - Coupon$
$No + AATeff$

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. The method of claim 1, wherein...

20/3,K/3   (Item 3 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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01056423   **Image available**
DERIVATIVES HAVING DEMAND-BASED, ADJUSTABLE RETURNS, AND TRADING EXCHANGE
   THEREFOR
PRODUITS DERIVES PRESENTANT DES RENDEMENTS AJUSTABLES BASES SUR LA DEMANDE
   ET ECHANGES COMMERCIAUX ASSOCIES
Patent Applicant/Assignee:

LONGITUDE INC, 650 Fifth Avenue, New York, NY 10019, US, US (Residence),
   US (Nationality)
Inventor(s):
  LANGE Jeffrey, 3 East 84th Street, Apt. 3, New York, NY 10028, US,
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Legal Representative:
  WEISS Charles A (et al) (agent), Kenyon & Kenyon, One Broadway, New York,
   NY 10004, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200385491 A2-A3 20031016 (WO 0385491)
  Application: WO 2003US7990 20030313 (PCT/WO US03007990)
  Priority Application: US 2002115505 20020402
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
  AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
  EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
  LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SC
SD SE SG
  SK SL TJ TM TN TR TT TZ UA UG UZ VC VN YU ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT
RO SE
  SI SK TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 136258

Fulltext Availability:
  Detailed Description
  Claims

Claim
... As expectations of future cash flows change, the impact on pricing can
  be dramatic, causing stock prices in many cases to exhibit
  option-like behavior. Traditionally, market participants expend
  considerable time and...at the current time but who still wants exposure
  to Microsoft can buy the .43 Earnings per Share Call (consensus
  currently 45) with reasonable confidence that reported earnings will be
  43 cents or...

...or underweighting Microsoft stock, while purchasing a string of digital
options on higher than expected EPS growth. In this case, the trader
expects a multiple contraction to occur over the short...

...net of premium investment. Premiums invested are based on the trader's
assessment of likely stock   price (and price multiple) reaction to a
possible earnings surprise. Similar trades in digital options on earnings
would...

...revenues may provide the following-new opportunities for trading and
risk management:
(1) Trading the price of a stock relative to its eamin@s-. Traders
can use a market for earnings to create a...

...for a company's earnings may be faulty, and may threaten the stability
of a stock   price , post announcement. Corporate announcements that
reduce expectation for earnings and earnings growth highlight the
consequences...

...contingent claims, including, for example, digital options, based on
earnings are not designed to hedge stock   prices , they can provide a
cost-effective means to mitigate the risk of equity ownership over...

...purchases of DBAR digital options may represent an attractive
alternative to conventional hedge strategies for equity   price risks.
(3) Insuring against an earnings shortfall that may trigger credit
downgrades. Fixed income managers...

...and convertible bond managers can protect against equity exposures
without a short sale of the corresponding   equity   shares . (4)
Obtaining low-risk, incremental returns. Market participants can use
deep-in-the-money DBAR...

20/3,K/4   (Item 4 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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00571538   **Image available**
SYSTEM FOR MODELING, MEASURING, MANAGING, AND DEPICTING
THE EFFECTS OF
   BUSINESS DECISIONS ON MARKET VALUE
SYSTEME DE MODELISATION, D'EVALUATION, DE GESTION ET DE
DESCRIPTION DES
   CONSEQUENCES DE DECISIONS COMMERCIALES SUR LA VALEUR
MARCHANDE

Patent Applicant/Assignee:
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  GINIAT Edward J,
  NOTT Madhu S,
  BOULTON Richard E S,
  HODGKINSON Robert,
Inventor(s):
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  GINIAT Edward J,
  NOTT Madhu S,
  BOULTON Richard E S,
  HODGKINSON Robert,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200034911 A2 20000615 (WO 0034911)
  Application: WO 99US29467 19991211 (PCT/WO US9929467)
  Priority Application: US 98111801 19981211; US 99283801 19990401
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
  AE AL AM AT AU AZ BA BB BG BR BY CA CH CN CR CU CZ DE DK DM EE ES
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TZ UA
  UG US UZ VN YU ZA ZW GH GM KE LS MW SD SL SZ TZ UG ZW AM AZ BY
KG KZ MD
  RU TJ TM AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE BF BJ
CF
  CG CI CM GA GN GW ML MR NE SN TD TG
Publication Language: English
Fulltext Word Count: 39382

Fulltext Availability:
  Detailed Description

Detailed Description
... CASHST EARN SGAEXP
  COGS fNV
  -DEBTLT fNVOTH
  -DEBTPRSTK INVRAW
  DIVCOM INVWIP
  DIVPR PPBLDC
  DIVPRAR PPCIPCST
  EPS PPGROSS

EPSD PPLAND
EQUITY PPLANT
-EXTRA PPLEASC
GOODWILL
-INTEXPLT
LIABC
NETINC
NOPINC
NOTESPAY
OPINION
-PENOVPAC...

...Changes in Current Debt (Statement of Cash Flows) MM$
CHARGE Charge-Offs (Net) MM$
EQLIQV Common Equity -Liquidation Value MM$
EQCOM Common Equity -Tangible MM$
EQUITY Common Equity -Total MM$
HOLDERS Common Shareholders M
SHARES Common Shares Outstanding MM
SHSCONDEBT Common Shares Reserved for Conversion- Convertible Stock
MM
SHSCONOPT Common Shares Reserved for Conversion- Stock Options MM
SHSCONOTH Common Shares Reserved for Conversion- Warrants and Other
MM
SHSCON Common Shares Reserved for Conversion-Total MM
SHSTRD Common Shares Traded MM
SHSEPSD Common Shares Used to Calculate EPS (Fully Diluted) MM
SHSEPSR Common Shares Used to Calculate EPS (Primary) (Restated) MM
SHSEPS Common Shares Used to Calculate EPS (Primary) MM
STKCARV Common Stock - Per Share Carrying Value $
STKEQ Common Stock Equivalents-Dollar Savings MM$
STKCOM Common Stock MM$
SHSCONPRSTK Common Shares Reserved for Conversion- Preferred Stock MM
NAME Company Name
COMPBAL Compensating Balance MM$
LIABCGT Contingent...

...DIVCOM Dividends-Common MM$
DIVPR Dividends-Preferred MM$
DIVPRARR Dividends-Preferred-In Arrears MM$
EPSOP EPS from Operations
EPSDR Earnings Per Share (Fully Diluted)- Excluding Extra. Items
(Restated) S
EPSD Earnings Per Share (Fully Diluted)- Excluding Extra. Items $
EPSD1E Earnings Per Share (Fully Diluted)- Including Extra. Items $
EPSDIER Earnings Per Share (Fully Diluted)- Including Extra. Items

(Restated) $

EPSR Earnings Per Share (Primary)- Excluding Extra. Items (Restated) $

EPSIE Earnings Per Share (Primary)- Including Extra. Items $

EPS Earnings Per Share (Primary)-Excluding Extra. Items $

EPSIER Earnings Per Share (Primary)-Including Extra. Items (Restated) $

EMPLOYR Employees (Restated) M

EMPLOYEE Employees M

EIN Employer Identification...

...Net Income (Loss) (Restated) MM$

NETfNC Net Income (Loss) MM$

NETINCADJ Net Income Adjusted for Common Stock Equivalents MM$

OPLOSS Net Operating ...Cost MM$

PPOTH Property, Plant, and Equipment-Other Changes (Schedule V) MW

PURSTK Purchase of Common and Preferred Stock (Statement of Cash Flows) MM$

RECVCO Receivables-Current-Other MM$

RECVEST Receivables-Estimated Doubtful MM...

...EARNUR Retained Earnings-Unrestricted MM$

SPPAPER S&P Commercial Paper Rating Code

SPCOM S&P Common Stock Rating Code

SPIND S&P Industry Index Code

SPREL S&P Industry Index Relative Code...

...Code

SPDEBTSR S&P Senior Debt Rating

SPDEBTSUB S&P Subordinated Debt Rating

sic SIC Number

SALESTK Sale of Common and Preferred Stock (Flow of Funds Statement) MM$

SALEIN`VM Sale of Investments (Flow of Funds Statement) MM...

...Stockholders'Equity-Total MM$

SPSII Subset S&P Index Identifier

TICKER Ticker Symbol

TREASCOM Treasury Stock (Dollar Amount) - Common MM$

TREASPRF Treasury Stock (Dollar Amount) - Preferred MM$

TREASMEN10 Treasury Stock (Memo Entry) MM$

TREASSHS Treasury Stock -No. of Common Shares

MMTR.EAS Treasury Stock -Total Dollar Amount MM$

UPCODE Update Code

USEFO Uses of Funds-Other (Statement of Changes) MM$

USEF Uses...

?

01482280
ENERGY AND CHEMICAL SPECIES UTILITY MANAGEMENT SYSTEM
SYSTEME DE GESTION DE SERVICES, D'ESPECES CHIMIQUES ET
D'ENERGIE
Patent Applicant/Assignee:
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 ALLAN Peter, 1111 N. Loop West, Suite 200, Houston, TX 77008, US, US
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   US (Nationality),
Legal Representative:
 KNOBLOCH Charles S et al (agent), ARNOLD & FERRERA, L.L.P., 2401 Fountain
   View, Dr., Suite 630, Houston, TX 77057, US
Patent and Priority Information (Country, Number, Date):
 Patent: WO 200728158 A2-A3 20070308 (WO 0728158)
 Application: WO 2006US34565 20060905 (PCT/WO US2006034565)
 Priority Application: US 2005714038 20050902
Designated States:
(All protection types applied unless otherwise stated - for applications
2004+)
 AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ
DE DK DM
 DZ EC EE EG ES FI GB GD GE GH GM HN HR HU ID IL IN IS JP KE KG KM KN
KP
 KR KZ LA LC LK LR LS LT LU LV LY MA MD MG MK MN MW MX MY MZ NA
NG NI NO
 NZ OM PG PH PL PT RO RS RU SC SD SE SG SK SL SM SV SY TJ TM TN TR TT
TZ

UA UG US UZ VC VN ZA ZM ZW
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC NL
 PL PT RO SE SI SK TR
 (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
 (AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW
 (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
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Fulltext Word Count: 175987

Fulltext Availability:
  Detailed Description

Detailed Description
... top tier called PE-Virtual PowerTM could be added to interact with
  markets (demand and pricing) and to lead the consortium elements
  through the PE AdvisorTM systems at each site (and...

 21/3,K/2   (Item 2 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
(c) 2008 WIPO/Thomson. All rts. reserv.

01332143
SHAREHOLDER VALUE TOOL
OUTIL DE DETERMINATION DE LA VALEUR POUR L'ACTIONNAIRE
Patent Applicant/Assignee:
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   SCHAFFHAUSEN, CH, CH (Residence), CH (Nationality), (For all designated
   states except: US)
Patent Applicant/Inventor:
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   US, US (Residence), US (Nationality), (Designated only for: US)
Legal Representative:
 SINISCALCO Fabio et al (agent), JACOBACCI & PARTNERS S.p.A., Via Senato,
   8, I-20121 MILANO, IT
Patent and Priority Information (Country, Number, Date):
 Patent: WO 200613207 A2 20060209 (WO 0613207)
 Application: WO 2005EP53773 20050802 (PCT/WO EP2005053773)
 Priority Application: US 2004903488 20040802
Designated States:
(All protection types applied unless otherwise stated - for applications
2004+)
 AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ

DE DK DM
 DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KM KP KR KZ
 LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NG NI NO NZ OM PG PH PL
 PT RO RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU
 ZA ZM ZW
 (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC NL
 PL PT RO SE SI SK TR
 (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
 (AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW
 (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English

Filing Language: English
Fulltext Word Count: 13670

Fulltext Availability:
 Detailed Description

Detailed Description
... of
 assets assets
 Rate of Net income minus Measures
 return on preferred dividends profitability of
  common stock Average common owners' investment
  equity stockholders' equity
 Earnings per Net income minus Measures net income
 share preferred dividends earned on each share
 weighted shares of common stock
 outstanding
  Price Market Price of Stock Measures the ratio of
 earnings Earnings per share the market price per
 ratio share to earnings per
 shar
 Payout ratio Cash Dividends Measures percentage
 Net Tncome of earnings
 distributed...

...in
 liabilities a given year out of
 its operations
 Book Value Common Stockholders' Measures the amount
 per Share Equity each share would

Outstanding Shares receive if the
company were
liquidated
[0005] Of these measures...

21/3,K/3   (Item 3 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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01332002
INFORMATION TECHNOLOGY VALUE STRATEGY
STRATEGIE D'APPRECIATION DE LA VALEUR POUR TECHNOLOGIES DE
L'INFORMATION
Patent Applicant/Assignee:
  ACCENTURE GLOBAL SERVICES GMBH, Geschaeftshaus Herrenacker 15, CH-
8200
    SCHAFFHAUSEN, CH, CH (Residence), CH (Nationality), (For all designated
    states except: US)
Patent Applicant/Inventor:
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    , US (Residence), US (Nationality), (Designated only for: US)
  OSTERGARD Michael Kirk, 4033 Regency Lake Trail, Marietta, Georgia 30062,
    US, US (Residence), US (Nationality), (Designated only for: US)
Legal Representative:
  SINISCALCO Fabio et al (agent), JACOBACCI & PARTNERS S.p.A., Via Senato,
    8, I-20121 MILANO, IT
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200613208 A2 20060209 (WO 0613208)
  Application: WO 2005EP53774 20050802 (PCT/WO EP2005053774)
  Priority Application: US 2004903487 20040802
Designated States:
(All protection types applied unless otherwise stated - for applications
2004+)
  AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ
DE DK DM
  DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KM KP KR
KZ
  LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NG NI NO NZ OM
PG PH PL
  PT RO RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA UG US UZ VC VN
YU
  ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC
NL
  PL PT RO SE SI SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW
(EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 13826

Fulltext Availability:
  Detailed Description

Detailed Description
... of
 assets assets
 Rate of Net income minus Measures
 return on preferred dividends profitability of
  common stock Average common owners' investment
  equity stockholders' equity
 Earnings per Net income minus Measures net income
 share preferred dividends earned on each share
 weighted shares of common stock
 outstanding
  Price Market Price of Stock Measures the ratio of
 earnings Earnings per share the market price per
 ratio share to earnings per
 shar
 Payout ratio Cash Dividends Measures percentage
 Net Tncome of earnings
 distributed...

...in
 liabilities a given year out of
 its operations
 Book Value Common Stockholders' Measures the amount
 per Share Equity each share would
 Outstanding Shares receive if the
 company were
 liquidated
 [0007] Of these measures...

 21/3,K/4   (Item 4 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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01213391
ENHANCED PARIMUTUEL WAGERING

PARI DU TYPE PARI MUTUEL AMELIORE
Patent Applicant/Assignee:
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    (Nationality), (For all designated states except: US)
Patent Applicant/Inventor:
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    , US (Nationality), (Designated only for: US)
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Legal Representative:
  WEISS Charles A (agent), Kenyon & Kenyon, One Broadway, New York, NY
    10004, US
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200519986 A2-A3 20050303 (WO 0519986)
  Application: WO 2004US25434 20040806 (PCT/WO US2004025434)
  Priority Application: US 2003640656 20030813
Designated States:
(All protection types applied unless otherwise stated - for applications
2004+)
  AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ
DE DK DM
  DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ
LC
  LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NI NO NZ OM PG PH
PL PT RO
  RU SC SD SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA
ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PL PT
RO
  SE SI SK TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English
Fulltext Word Count: 182513

Fulltext Availability:
  Detailed Description

Detailed Description
... methods of the present invention may be units of currency, quantities

of commodities, numbers of shares of common stock , amount of a swap transaction or any other units representing economic value. Thus, there is...

...for traders to make investments in a group of DBAR contingent claims in numbers of shares of common stock and for the applicable DRF (or OPF) to allocate payouts to traders in Japanese Yen...

...of DBAR contingent claims in which investments and payouts are in units of quantities of common stock shares .

5 2.3 Canonical Demand Reallocation Function
A preferred embodiment of a DRF that can...contingent claims is taken to be a closing price of a security, such as a common stock , at some future date; and the states, which represent the possible outcomes of the level...

...exchange transaction fee, f, is zero.

Example 3. 1. 1: DBAR Contingent Claim On Underl3jng Common Stock Underlying Security . Microsoft Corporation Common Stock ("MSFT')
Date: 8/18/99
Spot Price: 85
Market Volatility: 50% annualized
Trading Start Date...

...IO.: contingent claim during the trading period and the closing of the market for Microsoft common stock on 8/19/99.

If all traders agree that the underlying distribution of closing prices ...for instance, if traders invested more in states above $85 for the price of MSFT common stock , the returns to states below $85 could therefore be significantly higher than returns to states...adapted by a financial intermediary or issuer for the issuance of securities such as bonds, common or preferred stock , or - U3 other types of financial instruments. The process of creating new opportunities for hedging...and payouts.

This Example 3 20 illustrates a group of DBAR contingent claims for a common stock in which the invested units and payouts are defined in quantities of shares. For this...

...Example 3. 1.1 are generally used for the group of contingent claims on MSFT common stock , except for purposes of brevity, only three states are presented in this Example 3 20...state in the distribution. A large amount invested in a financial product, such as a common stock , on

the long side will depress the returns to defined states on the long side
...DBAR range derivative contingent claims (i.e., y--2) with a canonical
DRF on two common stocks, IBM and GM. For this example, the following
assumptions are made: (i) for each of...claims and Tj is the amount
invested in the state i. As a given the amount gets very large, the
implied probability of that state asymptotically approaches one. The last
expression...

21/3,K/5   (Item 5 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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00922106   **Image available**
SYSTEM AND METHOD FOR PROVIDING DATA ANALYSIS AND
INTERPRETATION
SYSTEME ET PROCEDE FOURNISSANT UNE ANALYSE ET UNE
INTERPRETATION DE DONNEES
Patent Applicant/Assignee:
  NEWSGRADE CORPORATION, Suite 100, 5951 Cattleridge Boulevard, Sarasota,
   FL 34232, US, US (Residence), US (Nationality)
Inventor(s):
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Legal Representative:
  HENRY Steven J (agent), Wolf, Greenfield & Sacks, P.C., 600 Atlantic
   Avenue, Boston, MA 02210, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200256135 A2-A3 20020718 (WO 0256135)
  Application: WO 2001US48588 20011207 (PCT/WO US01048588)
  Priority Application: US 2000254203 20001207
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
  AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
  EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
  LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SD
SE SG SI
  SK SL TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
  (EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Publication Language: English
Filing Language: English

Fulltext Word Count: 4003

Fulltext Availability:
  Detailed Description

Detailed Description
... of the invention, assume that the user has input the symbol "GM,"
 which denotes the common stock of General Motors Corporation.
 Software tools (e.g., on the server computer) may be accessed...

...20, as shown in Fig. 3. This new page contains information on the then
 current price of GM stock , at 22, and information on the current P/E
 of GM stock, at 24. Actually...the 52-week high and low P/E values, 24C
 and 24D, respectively, and the earnings per share (EPS) growth
 rate 24E used to calculate the forward-looking P/E.
 Clicking on the circled...

01004209   **Image available**
METHODS AND SYSTEMS FOR OFFERING AND SERVICING FINANCIAL
INSTRUMENTS
PROCEDES ET SYSTEMES D'OFFRE ET DE GESTION D'INSTRUMENTS
FINANCIERS
Patent Applicant/Inventor:
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  (Residence), US (Nationality), (Designated only for: US)
 STEIN Russell L, 10 Karens Lane, Englewood Cliffs, NJ 07632, US, US
  (Residence), US (Nationality), (Designated only for: US)
 WARBLE Brennan J, 3 Sherman Avenue, Bronxville, NY 10708, US, US
  (Residence), US (Nationality), (Designated only for: US)
 GREEN Richard J, 10 Castle Court, Woodbury, NY 11797, US, US (Residence),
  US (Nationality), (Designated only for: US)
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Legal Representative:
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    80435, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200334175 A2-A3 20030424 (WO 0334175)
  Application: WO 2002US25697 20020812 (PCT/WO US0225697)
  Priority Application: US 2001311516 20010810
Designated States:
(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)
  US
Main International Patent Class (v7): G06F-017/60
Publication Language: English
Filing Language: English
Fulltext Availability:
  Detailed Description
  Claims
Fulltext Word Count: 17787

English Abstract
  Systems and methods for offering and servicing financial instruments
  (101) creates a way for issuers to offer financial instruments (101) that
  are accretive to earnings regardless of the Price/Earnings ratio.
  Specifically, the present invention provides systems and methods for
  offering and servicing convertible or exchangeable contingent conversion
  financial instruments.

French Abstract
  La presente invention concerne des systemes et des procedes d'offre et de
  gestion d'instruments financiers pour permettre a des emetteurs d'offrir
  des instruments financiers qui sont des acquisitions rentables
  indifferemment du rapport cours/benefice. Plus particulierement, la
  presente invention concerne des systemes et des procedes d'offre et de
  gestion d'instruments financiers convertibles ou echangeables par fonds
  de reserve.

Legal Status (Type, Date, Text)
Publication 20030424 A2 Upon request of the applicant under Article
               64(3)(c)(i).
Publication 20030424 A2 Without international search report and to be
               republished upon receipt of that report.
Examination   20030612 Request for preliminary examination prior to end of
               19th month from priority date
Search Rpt   20031113 Late publication of international search report
Republication 20031113 A3 With international search report.
Republication 20031113 A3 Upon request of the applicant under Article

64(3)(c)(i).

Patent Applicant/Inventor:
... Designated only for: US)
  JONES Emerson P ...
Legal Representative:
Fulltext Availability:
  Detailed Description

Detailed Description
... the same.

  A convertible instrument, which may be
  converted into something of value (e.g., common stock),
  may be referenced throughout this application. The scope
  of this invention also includes exchangeable instruments...for $1,000
  with a right to
  convert into ten shares of the issuer's common stock , at
  a time when the current market value per share is $83.

  Ordinarily, under these...a convertible financial instrument
  often proves to have an unfavorable effect on a
  corporation's Earnings Per Share (11EPS11). It would be
  desirable to provide financial instruments, and methods
  and systems for offering...

...issuers with a financing that
  is not initially disadvantageous in the calculations used
  to derive earnings per share .

  Summary of the Invention
  It is an ...for example,
  lower than or greater than 100%, of the
  conversion price, for example, per common share
  or such preceding trading day;
  2. upon the occurrence of the value ...reference
  security, or a pool of securities or indices,
  or both.

  The conversion price per common share on a
  given day may, for example, equal the quotient of the sum
  of the...

^ 23/5,K/2   (Item 2 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT

00984078   **Image available**
CONTINGENT CONVERTIBLE FINANCIAL INSTRUMENTS
INSTRUMENTS FINANCIERS CONVERTIBLES PAR FONDS DE RESERVE
Patent Applicant/Assignee:
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    (Residence), US (Nationality), (For all designated states except: US)
Patent Applicant/Inventor:
  BIRLE James R Jr, 37 Sweetbriar Rd, Summit, NJ 07901, US, US (Residence),
    US (Nationality), (Designated only for: US)
  EDWARDS Jeffrey N, 55 Meeker Rd, Basking Ridge, NJ 07920, US, US
    (Residence), US (Nationality), (Designated only for: US)
  EPELBAUM Yonathan, 500 Chambers St #4G, New York, NY 10282, US, US
    (Residence), US (Nationality), (Designated only for: US)
  FIDDLE Frederick J, 450 Knollwood Rd, Ridgewood, NJ 07450, US, US
    (Residence), US (Nationality), (Designated only for: US)
  JONES Emerson P , 72 Rockwood Ln, Greenwich, CT 06830, US, US
    (Residence), US (Nationality), (Designated only for: US)
  KAPERST Stuart C, 180 E 79th St #10F, New York, NY 10021, US, US
    (Residence), US (Nationality), (Designated only for: US)
  KAPLAN Todd K, 254 Scott Ave, Winnetka, IL 60093, US, US (Residence), US
    (Nationality), (Designated only for: US)
  KERSTEIN Daniel Y, 1010 Southend, Woodmere, NY 11598, US, US (Residence),
    US (Nationality), (Designated only for: US)
  LUCIANO Richard P, 1 Three Gables Rd, Morristown, NJ 07690, US, US
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  PATRICK Thomas H Jr, 1365 York Ave #8K, New York, NY 10021, US, US
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  PEPE Paul A, 23 E 10th St #109, New York, NY 10003, US, US (Residence),
    US (Nationality), (Designated only for: US)
  STEIFMAN Eric, 310 West End Ave #10B, New York, NY 10023, US, US
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  STEIN Russell L, 10 Karens Ln, Englewood Cliffs, NJ 07632, US, US
    (Residence), US (Nationality), (Designated only for: US)
  WARBLE Brennan J, 3 Sherman Ave, Bronxville, NY 10708, US, US (Residence)
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  GREEN Richard J, 10 Castle Ct, Woodbury, NY 11797, US, US (Residence), US
    (Nationality), (Designated only for: US)
Legal Representative:
  OPPEDAHL Carl (agent), Oppedahl & Larson LLP, P.O. Box 5068, Dillon, CO
    80435-5068, US,
Patent and Priority Information (Country, Number, Date):
  Patent: WO 200313875 A1 20030220 (WO 0313875)
  Application: WO 2002US25667 20020812 (PCT/WO US0225667)
  Priority Application: US 2001311516 20010810; US 200264744 20020812; US

200264746 20020812
Designated States:
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  AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE
DK DM DZ
  EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK
LR
  LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SD
SE SG SI
  SK SL TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW
  (EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR IE IT LU MC NL PT SE SK
TR
  (OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
  (AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW
  (EA) AM AZ BY KG KZ MD RU TJ TM
Main International Patent Class (v7): B42D-015/00
Publication Language: English
Filing Language: English
Fulltext Availability:
  Detailed Description
  Claims
Fulltext Word Count: 8895

English Abstract
  A contingent convertible debt instrument contains a provision permitting
  conversion only if any of certain economically substantial contingencies
  is satisfied. For example there may be a provision that conversion is
  permitted only if the issuer's stock price reaches some price, defined as
  some predetermined price substantially higher than the conversion price,
  is reached. This contingent conversion trigger price may be 110% or 120%
  more of the conversion price. The debt instrument may be a negotiable
  long-term zero-coupon note, and a provision may be included that the
  number of underlying instruments issuable or deliverable at conversion or
  exchange is adjusted under certain circumstances (e.g., merger,
  acquisition, or formulae amounts). Corresponding methods and systems are
  employed for offering and servicing such financial instruments.

French Abstract
  L'invention porte sur un instrument de dette convertible par fonds de
  reserve contenant une disposition selon laquelle la conversion n'est
  autorisee que si certains fonds de reserve importants s'averent
  suffisants. A titre d'exemple, on peut ajouter une disposition
  n'autorisant la conversion que si le prix des obligations de l'emetteur
  atteint une certaine somme, nettement superieure au prix de conversion.
  Ce prix de declenchement de la conversion de fonds de reserve peut etre

plus eleve que le prix de conversion, a savoir 110 % ou 120 %.
L'instrument de dette peut etre un bon-coupon zero negociable sur le long
terme et on peut inclure une disposition selon laquelle le nombre
d'instruments sous-jacents emissibles ou livrables lors d'operations de
conversion ou d'echange est regle dans certaines circonstances (p.ex.
fusion, acquisition ou quotas). A cet effet, on utilise des procedes et
des systemes correspondants en vue d'offrir de tels instruments
financiers.

Legal Status (Type, Date, Text)
Publication 20030220 A1 With international search report.

Patent Applicant/Inventor:
... Designated only for: US)
   JONES Emerson P ...
Legal Representative:
Fulltext Availability:
  Detailed Description

Detailed Description
... and servicing the same, and relates more particularly to financial
  instruments which are convertible into equity instruments.

  A common financial instrument is a bond. A bond (more generally termed
  ...formula. It is thus possible to define a "conversion ratio" which is
  the number of shares of common stock that could be obtained by
  converting each share of the convertible instrument. In many instruments
  ...1,000
  2
  with a right to convert into ten shares of the issuer's Common stock ,
  at a time when the current market value per share is $83. Ordinarily,
  under these...by which the price of the convertible instrument exceeds
  the current market value of the common stock into which it could be
  converted. It is thus possible to define a "conversion value...issued, in
  3
  which case it may have an unfavorable effect on a corporation's Earnings
   Per Share (" EPS ").
  It would be desirable to provide financial instniments, and methods and
  systems for offering and not initially disadvantageous as to the
  calculation of earnings per share .

  A further problem can arise for would-be purchasers of debt instruments.
  A would-be...connection with the invention, such as improved treatment
  under accounting rules relating to dilution and earnings - per - share
  calculations. The term "contingency" as applied here may, among other
  things, refer to economically substantial...greater than 100%, or 1 10%,

or 120% of the conversion price, for example, per common share or such preceding trading day.

The contingency may be that conversion is permitted when such...may be performed where the instniment represents shares of preferred stock that are convertible to common stock .

A corresponding sequence of steps may be performed where the instrument represents convertibility or exchangeability...the invention may be applied to an instrument representing preferred stock which is exchangeable for common stock . The invention may be applied to an instrument representing debt which may be converted into...

Full Text Files:-

File 15:ABI/Inform(R) 1971-2008/Oct 18
      (c) 2008 ProQuest Info&Learning
File   9:Business & Industry(R) Jul/1994-2008/Oct 13
      (c) 2008 Gale/Cengage
File 610:Business Wire 1999-2008/Oct 18
      (c) 2008 Business Wire.
File 810:Business Wire 1986-1999/Feb 28
      (c) 1999 Business Wire
File 275:Gale Group Computer DB(TM) 1983-2008/Oct 08
      (c) 2008 Gale/Cengage
File 624:McGraw-Hill Publications 1985-2008/Oct 18
      (c) 2008 McGraw-Hill Co. Inc
File 621:Gale Group New Prod.Annou.(R) 1985-2008/Sep 25
      (c) 2008 Gale/Cengage
File 636:Gale Group Newsletter DB(TM) 1987-2008/Oct 10
      (c) 2008 Gale/Cengage
File 613:PR Newswire 1999-2008/Oct 18
      (c) 2008 PR Newswire Association Inc
File 813:PR Newswire 1987-1999/Apr 30
      (c) 1999 PR Newswire Association Inc
File 16:Gale Group PROMT(R) 1990-2008/Oct 10
      (c) 2008 Gale/Cengage
File 160:Gale Group PROMT(R) 1972-1989
      (c) 1999 The Gale Group
File 634:San Jose Mercury Jun 1985-2008/Oct 17
      (c) 2008 San Jose Mercury News
File 148:Gale Group Trade & Industry DB 1976-2008/Oct 15
      (c) 2008 Gale/Cengage
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      (c) 2008 Dialog
File 625:American Banker Publications 1981-2008/Jun 26
      (c) 2008 American Banker
File 268:Banking Info Source 1981-2008/Oct W2
      (c) 2008 ProQuest Info&Learning
File 626:Bond Buyer Full Text 1981-2008/Jul 07
      (c) 2008 Bond Buyer
File 267:Finance & Banking Newsletters 2008/Sep 29
      (c) 2008 Dialog

Set   Items   Description
S1   2038561   EPS OR EARNING??()PER()SHARE

S2   19441 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-
          RTAINTY OR PROSPECT?? OR OUTLOOK??)
S3   162278 (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY???? OR DE-
          TERMIN???? OR MONITOR????)(5N)S1
S4   3913940 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT??? OR S-
          ECURIT???)
S5   212721 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR INCREAS???? -
          OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4
S6   274882 NUMBER(3N)S4
S7   3711056 (STOCK?? OR SHARE?? OR EQUIT??? OR SECURIT???)(2N)(PRICE??
          OR PRICING OR AMOUNT??)
S8   88213 (BASED OR DEPEND??? OR CORRESPOND???)(5N)S4
S9   493 AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR HAKANOGLU, E?)
S10   0 S2(S)S3(S)S5(S)S6(S)S7(S)S8
S11   0 S2(S)S3(S)S5(S)S7(S)S8
S12   0 S2(50N)S3(50N)S5(50N)S7(50N)S8
S13   1 S2(S)S3(S)S7(S)S8
S14   219 S3(S)S7(S)S8
S15   1 S14(S)S2
S16   0 S15 NOT S13
S17   72 S14(S)S5
S18   13 S17(S)S6
S19   11 RD (unique items)
S20   43 S3(10N)S7(10N)S8
S21   26 RD (unique items)
S22   26 S21 NOT (S18 OR S13)
S23   26 RD (unique items)
S24   22 S23 NOT PY>2002
S25   0 S9 AND S1 AND S7 AND S4
S26   0 S9 AND S1 AND S4

^19/3,K/1   (Item 1 from file: 613)
DIALOG(R)File 613:PR Newswire
(c) 2008 PR Newswire Association Inc. All rts. reserv.

0001272225 IE1025C70D3FB11D88BC1953372292B38 (USE FORMAT 7 FOR
FULLTEXT)
Stratos Announces Second Quarter Earnings and Revised 2004 Guidance
PR Newswire
Monday, July 12, 2004 T11:00:00Z
JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSWIRE
WORD COUNT: 4,363

...Operations Three and six months ended June 30 (U.S. dollars; in
thousands, except per share   amounts) (Unaudited)

Three Months Six Months 2004 2003 2004 2003 (Note 2(b)) (Note 2(b...

...Statements June 30, 2004 (U.S. dollars; tabular amounts in thousands
except share and per share   amounts) (Unaudited)
----
1. Description of the business Nature of operations and ownership Stratos
Global Corporation (the...

...be realized. Earnings per share Basic earnings per share is based on the
weighted average number of common   shares outstanding for the year.
Diluted earnings   per   share is computed in accordance with the
treasury stock method and based on the weighted average number of common
  shares and dilutive common   share equivalents. Stock - based
compensation plans The Corporation has two stock based compensation plans,
which are described in Note...

...with its DSUs. The DSU obligation is valued at the current market price
of a common   share . Changes in the market value of the DSU during the
period are recorded in operating income...

 19/3,K/2   (Item 1 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

55011608
KT Corporation - Independent Audit Report
AFX CNF
March 22, 2007

... 28) Dividends (a) Interim dividends Dividends relating to each of
the following year's earnings based upon the par value of common
stock are as follows: Rate Millions 2005 2006 2005 2006 Dividends paid
20.0 % - (Won) 210...

...paid in the subsequent year. Dividends relating to each of the following
year's earnings based upon the par value of common stock are as
follows: Rate Millions 2005 2006 2005 2006 Dividends proposed 40.0 % 40.0
...

... stock, and are based on the assumption that shares of preferred
stock are converted into common stock until the adjustment has been
made. There is no adjustment in the number of shares issuable upon exercise
...

... of shares issuable upon the conversion of all of the shares of series A
preferred stock . Conversion Price / $.20 Warrant $.35 Warrant $.45
Warrant $.65 Warrant $1.00 Warrant Number of Shares Exercise Price
Exercise Price Exercise Price Exercise Price Exercise Price Unadjusted $
.20/8,500,000 $ .20 $ .35... our certificate of incorporation to (i)
authorize a one-for-eight reverse split in our common stock , (ii)
change our authorized capital stock 120,000,000 shares, of which
10,000,000 shares are...19 as there are not sufficient authorized shares to
issue upon exercise of the warrants based upon our common stock
which is are outstanding or is otherwise issuable. As of September 30,
2006, the fair...

... on the change in the carrying value of the derivative liability
resulting primarily from an increase in the price of our common stock
of approximately 23%. Payable to former NJJ stockholders The amounts shown
as payable to former...

...August 23, 2006, the day before the closing. The agreement also requires us to purchase shares of common stock based on the Company's net profit during the year following the closing. Results of Operations...

19/3,K/4   (Item 3 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

42274723 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Q1 2005 Wellman Earnings Conference Call - Part 1
FAIR DISCLOSURE WIRE
April 27, 2005
JOURNAL CODE: WFDW   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 4645

    ... will be able to convert their preferred stock and receive between 15 and 26 million shares of common stock , depending on the volume weighted average price of our stock on the New York Stock Exchange for the 60 consecutive trading days prior to June 27, 2007. The economic earnings per share of Wellman's common stock depends on the conversion price of the preferred stock, and that will be determined based on...

...2007. Now let's flip to slide 12 and look at the accounting rules for determining earnings per share . GAAP requires the Company to report the lower of two EPS calculations. The calculations are...

... we'll flip back and forth. The first calculation is the "If converted" method. To Calculate EPS using this method, you divide the net earnings by the number of shares of outstanding...

... is the net earnings less the fair market value of the accretion divided by the number of common stock and equivalents. Slide 13 illustrates this calculation. In the first quarter of 2005 our EPS using this method is calculated by dividing the net income attributable to common stockholders of 7 million, by the average number of outstanding common shares and equivalents of 32.4 million. The net income attributable to common shareholders is the...

...method, and reported earnings of $0.20 per diluted share. There were two 'firsts' in calculating our EPS for first quarter 2005. This was the first time the " If converted" method was the method we used to calculate our diluted EPS . This occurred because earnings increased sufficiently to make the effect of the diluted shares greater...

...and we would not expect it to be the case in any quarter where the stock price at the end of the quarter is greater than $11.25. In very simple terms...

... we discussed earlier, the economic effect to our common shareholders will be determined by the number of shares of common stock that will be issued when the preferred stock is converted to common stock. And this depends on the price of the common stock on the 60 trading days before June 27, 2007. Now let me turn it over...

19/3,K/5   (Item 4 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

40463058 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Stratos Announces 2004 Fourth Quarter and Audited Full Year Financial
  Results
PR NEWSWIRE (US)
February 03, 2005
JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 10524

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...   with its DSUs. The DSU obligation is valued at the current market price of a common share. Changes in the market value of the DSU during the period are recorded in operating income...authorized to issue an unlimited number of preferred shares, issuable in series, and an unlimited number of common shares. No preferred shares have been issued, while at December 31, the issued common shares were... 2004 2003
-- -- Net
earnings $ 25,121 $ 38,089 ---
------------------- -- Weighted average common shares used in the calculation of basic earnings per share 49,337 49,119 Incremental common shares calculated in accordance with the treasury stock method 163 205 --
-- Weighted average common shares used in the calculation of diluted earnings per share 49,500 49,324 -------------------------------------
------------------------------- -- Basic and diluted earnings per share $ 0.51 $ 0.77 ---
---- -- --
-- Options price of the common shares during the period. 15. Change in non-cash working capital 2004 2003 -------------------------------------
----------------------------- -- Accounts receivable $ 18,398 $ (14,020)

Unbilled revenue...

19/3,K/6   (Item 5 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

38541403 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Stratos Announces Third Quarter Financial Results
PR NEWSWIRE (US)
October 21, 2004
JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 9946

 (USE FORMAT 7 OR 9 FOR FULLTEXT)

...   with its DSUs. The DSU obligation is valued at the current market
price of a common   share . Changes in the market value of the DSU
during the period are recorded in operating income...authorized to issue
an unlimited number of preferred shares, issuable in series, and an
unlimited number of common   shares . No preferred shares have been
issued, while at September 30, 2004 and December 31, 2003...9,182 $ 7,062 $
21,254 $ 22,312 --
-------- -- Weighted average common shares used in the calculation of
basic   earnings   per   share 49,377 49,119 49,323 49,119 Incremental
 common   shares calculated in accordance with the treasury stock method
45 310 185 156 --
------- -- Weighted average common shares used in the calculation of
diluted earnings   per   share   49,422 49,429 49,508 49,275
-- -- Basi
c earnings per share $ 0.18 $ 0...

...the exercise prices of such options were greater than the average market
price of the common   shares during the period. 13. Change in non-cash
working capital ---
-------- -- Three Months Nine Months 2004 2003 2004 2003
-- -- Acco
unts receivable...

19/3,K/7   (Item 6 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

35016898 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Stratos Announces First Quarter Earnings

PR NEWSWIRE (US)
April 15, 2004
JOURNAL CODE: WPRU   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 8428

  (USE FORMAT 7 OR 9 FOR FULLTEXT)

...   common shares used in the calculation of basic earnings per share
49,230 49,119 Incremental   common   shares   calculated in accordance
with the treasury stock method 369 54 -------------------------------------
----------------------------- -- Weighted average common shares used in
the calculation of diluted earnings   per   share 49,599 49,173
--- -- Basi
c earnings per share $ 0.14 $ 0.14 ---------------------------------------
-------------------------- -- Diluted earnings per...

 19/3,K/8   (Item 7 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

33777138 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Stratos Releases 2003 Audited Financial Results
PR NEWSWIRE (US)
February 10, 2004
JOURNAL CODE: WPRU   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 8767

  (USE FORMAT 7 OR 9 FOR FULLTEXT)

...   in the calculation of basic earnings per share (in $000's) 49,119
45,911 Incremental   common   shares calculated in accordance with the
treasury stock method (in $000's) 205 201 ---------------------------------
---------------------------------- -- Weighted average common shares used
in the calculation of diluted earnings   per   share (in $000's)
49,324 46,112 ---
------ -- Basic and diluted earnings per share $ 0.78...

 19/3,K/9   (Item 8 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

27940389 (USE FORMAT 7 OR 9 FOR FULLTEXT)
MDS Inc. Announces Correction to the Consolidated Statements of Cash Flows
PR NEWSWIRE (US)

March 07, 2003
JOURNAL CODE: WPRU   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 1809

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...   MDS will be entitled to receive warrants entitling it to purchase
an additional 333,333 Common   shares at price to be determined based
on market value, to a maximum of an additional 5 million shares. If the
Borrower...

19/3,K/10   (Item 9 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

27913384 (USE FORMAT 7 OR 9 FOR FULLTEXT)
MDS Reports First Quarter 2003 Financial Results
PR NEWSWIRE (US)
March 06, 2003
JOURNAL CODE: WPRU   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 2818

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...   MDS will be entitled to receive warrants entitling it to purchase
an additional 333,333 Common   shares at price to be determined based
on market value, to a maximum of an additional 5 million shares. If the
Borrower...

19/3,K/11   (Item 10 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

27321586 (USE FORMAT 7 OR 9 FOR FULLTEXT)
UAL Corporation Reports Fourth-Quarter and Full-Year Financial Results
PR NEWSWIRE (US)
January 31, 2003
JOURNAL CODE: WPRU   LANGUAGE: English   RECORD TYPE: FULLTEXT
WORD COUNT: 3618

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...   net of tax, for the cumulative effect of a change in accounting
principle. (9) Per share amounts were calculated after providing for

dividends on preferred stock of $2 million each in the...

... and $10 million each in the 2002 and 2001 twelve-month periods, respectively. Basic per share amounts were based on weighted average common shares outstanding. A comparison of results for the three- and twelve-month periods follows (2001 amounts...

?

24/3,K/1   (Item 1 from file: 810)
DIALOG(R)File 810:Business Wire
(c) 1999 Business Wire . All rts. reserv.

0691718 BW0316

LSI LOGIC: LSI Logic Corporation Reports First Quarter Results

April 15, 1997

Byline: Business Editors/Computer Writers

     ...Fully Diluted(a) $0.28 $0.31
Common and common equivalents used
in computing per share amounts :
 Primary   132,789   131,774
 Fully Diluted(a)   143,933   143,509
(a) Fully diluted earnings per share are based on average common and
 common equivalent shares outstanding. In computing fully diluted
 earnings per   share for the periods presented, net income is increased
for interest (net of tax effect) on...

^24/3,K/2   (Item 2 from file: 810)
DIALOG(R)File 810:Business Wire
(c) 1999 Business Wire . All rts. reserv.

0576175 BW0282

LSI LOGIC: LSI Logic Corporation Announces First Quarter Revenues, Earnings

April 17, 1996

Byline: Business Editors

     ...37
   Fully Diluted $0.31 $0.35
Common and common equivalents used
  in computing per share   amounts :
   Primary   131,774   120,770
   Fully Diluted   143,509   132,639
   -- Fully diluted earnings per share are based on average common
and   common   equivalent   shares   outstanding. In   computing
fully diluted
earnings per   share for the periods presented, net income is increased

for interest (net of tax effect) on...

^ 24/3,K/3   (Item 3 from file: 810)
DIALOG(R)File 810:Business Wire
(c) 1999 Business Wire . All rts. reserv.

0503447 BW1083

UNISYS 2: Fixed wireless telephone service: A Unisys technical backgrounder

July 25, 1995

Byline: Business Editors/Computers & Electronics Writers

    ...of < however, their net impact on UAL's equity is
    included in the computation of earnings per share .
    Per share amounts were calculated after providing for cash
    dividends on preferred stock of $10 million in the 1995 secondond quar
ter and
    six-month period were based on weighted average common   shares
    and common equivalents, including ESOP shares committed to be
    released, outstanding. In addition, fully-diluted per share...

 24/3,K/4   (Item 1 from file: 275)
DIALOG(R)File 275:Gale Group Computer DB(TM)
(c) 2008 Gale/Cengage. All rts. reserv.

02066490   SUPPLIER NUMBER: 19436286   (USE FORMAT 7 OR 9 FOR FULL
TEXT)
Financial: LSI Logic Corporation reports first quarter results. (Company
 Financial Information)
EDGE: Work-Group Computing Report, v8, p46(1)
April 21, 1997
LANGUAGE: English   RECORD TYPE: Fulltext
WORD COUNT: 389   LINE COUNT: 00078

...   774
    Fully Diluted(a)   143,933   143,509
    (a) Fully diluted earnings per share are based on average common
    and common equivalent shares outstanding. In computing fully
    diluted earnings per   share for the periods presented, net income
    is increased for interest (net of tax effect) on...

24/3,K/5   (Item 1 from file: 621)
DIALOG(R)File 621:Gale Group New Prod.Annou.(R)
(c) 2008 Gale/Cengage. All rts. reserv.

02687104   Supplier Number: 66165321 (USE FORMAT 007 FOR FULLTEXT)
LSI Logic Reports Record First Quarter Revenues.
PR Newswire, pNA
April 25, 2000
Language: English   Record Type: Fulltext
Document Type: Newswire; Trade
Word Count: 2630

...   principle   --   (0.31)
      Net income/(loss) $0.25
($0.30)
      Shares used in computing per share amounts :
      Basic   302,682
288,244
      Diluted   349,159
293,540
      * Diluted earnings per share are based on average common and
common equivalent shares outstanding. In computing diluted earnings
per   share for the three month period ended March 31, 2000, net income
was increased by $2...

24/3,K/6   (Item 1 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
(c) 2008 Gale/Cengage. All rts. reserv.

03539918   Supplier Number: 47316405 (USE FORMAT 7 FOR FULLTEXT)
Financial: LSI Logic Corporation Reports First Quarter Results
EDGE: Work-Group Computing Report, pN/A
April 21, 1997
Language: English   Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 715

...   Fully Diluted(a) $0.28 $0.31

    Common and common equivalents used

    in computing per share amounts :

    Primary   132,789   131,774

Fully Diluted(a)   143,933   143,509

(a) Fully diluted earnings per share are based on average common

and common equivalent shares outstanding. In computing fully

diluted earnings per   share for the periods presented, net income

is increased for interest (net of tax effect) on...

 24/3,K/7   (Item 1 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

1264491   SFTH026
LSI Logic 1st Qtr Revenues Rise Year-to-Year

DATE: April 23, 1998   16:06 EDT   WORD COUNT: 1,198

...Basic   140,242   130,059

   Diluted   141,590   143,933

   Diluted earnings per share are based on average common and common

   equivalent shares outstanding. In computing diluted earnings   per
share

   for the periods presented, net income is increased for interest (net of

   tax effect) on...

^ 24/3,K/8   (Item 2 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0655230   NY018
AMES REPORTS THIRD-QUARTER RESULTS

DATE: December 1, 1993   10:32 EST   WORD COUNT: 1,086

...stores closed in June 1992,
that are not included in this year's results.

(C) -- Earnings per share amounts were computed based on the average
common shares outstanding and, for last year, reflect preferred stock dividends (as if accrued) of $3,392...

24/3,K/9   (Item 3 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0362211   NY046
INLAND STEEL INDUSTRIES REPORTS EARNINGS

DATE: April 18, 1991   11:39 EDT   WORD COUNT: 1,026

...809 33,306 30,886

   NOTE: Cr. equals Credit

   The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.
           INLAND STEEL INDUSTRIES, INC. AND SUBSIDIARIES
               Summary Data for Business Segments
                  (unaudited, in millions...

24/3,K/10   (Item 4 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0361966   DV002
MANVILLE EARNINGS UP FOR FIRST QUARTER

DATE: April 18, 1991   08:06 EDT   WORD COUNT: 3,378

...of the year. For the first quarter of 1991, primary

   and fully diluted earnings per common share amounts are based on

   120,479,192 common equivalent shares . Primary and fully diluted

   earnings per common share amounts for the first quarter of 1990

are based on 120,652,612 common equivalent shares .

Earnings per share amounts were calculated after the deduction

for preference stock accretion.
Note 6 -

The Company's effective tax rate...

24/3,K/11   (Item 5 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0337043   NY008
INLAND STEEL INDUSTRIES REPORTS LOSS

DATE: January 18, 1991   10:10 EST   WORD COUNT: 1,651

...34,664   30,886   34,664

Cr. equals Credit

The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

INLAND STEEL COMPANY AND SUBSIDIARY COMPANIES

(A wholly owned subsidiary of Inland Steel Industries...

24/3,K/12   (Item 6 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0235359   NY044
INLAND STEEL EARNINGS

DATE: January 18, 1990   11:35 EST   WORD COUNT: 1,629

...products shipped   4,856   5,020

Cr -- Indicates credit.

The sum of the quarterly per- share amounts may not equal the amount reported for the year 1989, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

INLAND STEEL INDUSTRIES INC. AND SUBSIDIARY COMPANIES
Summary Data for Business Segments
(Unaudited, dollars...

24/3,K/13   (Item 7 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0211574   DE026A
FIRST & FINAL ADD TO DE026 -- INLAND STEEL INDUSTRIES EARNINGS

DATE: October 19, 1989   15:20 E.T.   WORD COUNT: 651

...products shipped   3,744   3,776

   CR - Indicates Credit.

   The sum of the quarterly per share amounts does not equal the amount reported for the first nine months of 1989, as earnings per share are computed independent for each quarter and the first nine months based on respective weighted average common shares outstanding.

INLAND STEEL CO. AND SUBSIDIARY COMPANIES
(A wholly owned subsidiary of Inland Steel Industries...

24/3,K/14   (Item 8 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0028742   SF4
INLAND STEEL INDUSTRIES REPORTS THIRD QUARTER INCOME

DATE: October 21, 1987   13:24 E.T.   WORD COUNT: 1,493

...mill
products shipped   3,597   3,616

Cr.   Credit.

   The sum of the quarterly per share   amounts does not equal the
amount reported for the first nine months of 1987, as earnings   per
 share are computed independently for each quarter and the first
nine months based on respective weighted average common   shares
outstanding.

   Raw Steelmaking capacity was reduced in June 1986 with the
shutdown of No. 3...

 24/3,K/15   (Item 9 from file: 813)
DIALOG(R)File 813:PR Newswire
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0011694   DV11A
FIRST AND FINAL ADD -- DV11 -- INLAND STEEL EARNINGS

WORD COUNT: 1,035

...share amounts does not equal the
amount reported for the first half of 1987, as earnings   per   share are
 computed independently for each quarter and the first half based on
respective weighted average common   shares outstanding.
   Raw Steelmaking capacity was reduced in June 1986 with the
shutdown of No. 3...

 24/3,K/16   (Item 1 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

0020164291   SUPPLIER NUMBER: 94198899   (USE FORMAT 7 OR 9 FOR
FULL
TEXT)
Lack of global generally accepted accounting principles costly to
 competitiveness.(article researches influence of International Accounting
 Standards)
Garner, Don E.; McKee, Yosra A.; McKee, David L.
Global Competitiveness, 10, 1, S166(7)
Annual, 2002
ISSN: 1071-0736   LANGUAGE: English   RECORD TYPE: Fulltext
WORD COUNT: 2510   LINE COUNT: 00210

...   a complex capital structure, a dual presentation was required:

primary earnings per share which was based on the number of common shares outstanding plus a calculated amount of common stock equivalents; and fully diluted earnings per share which was calculated as though all contingent common stock issuances had taken place. The roles were complex, difficult...

24/3,K/17   (Item 2 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

05079838   SUPPLIER NUMBER: 09775187   (USE FORMAT 7 OR 9 FOR FULL TEXT)
Second and Final Add to Inland Steel Industries Reports Loss.
 (illustration)
PR Newswire, 0118NY008B
Jan 18, 1991
DOCUMENT TYPE: illustration   LANGUAGE: ENGLISH   RECORD TYPE:
  FULLTEXT
WORD COUNT: 439   LINE COUNT: 00073

...   34,664 30,886 34,664
    Cr. equals Credit
    The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.
    INLAND STEEL COMPANY AND SUBSIDIARY COMPANIES
    (A wholly owned subsidiary of Inland Steel Industries...

24/3,K/18   (Item 3 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

04488449   SUPPLIER NUMBER: 08066434   (USE FORMAT 7 OR 9 FOR FULL TEXT)
First Add to Inland Steel Industries earnings. (illustration)
PR Newswire, 0118NY044A
Jan 18, 1990
DOCUMENT TYPE: illustration   LANGUAGE: ENGLISH   RECORD TYPE:
  FULLTEXT
WORD COUNT: 399   LINE COUNT: 00065

...   products shipped 4,856 5,020
    Cr -- Indicates credit.

The sum of the quarterly per- share amounts may not equal the amount reported for the year 1989, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.
    -0- 1/18/90 AA NY044 /SECOND AND FINAL ADD TO FOLLOW/ (IAD) CO...

24/3,K/19   (Item 4 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

03296102   SUPPLIER NUMBER: 05244047   (USE FORMAT 7 OR 9 FOR FULL TEXT)
First and Final Add to Inland Steel Industries earnings.
PR Newswire, SF4A
Oct 21, 1987
LANGUAGE: ENGLISH   RECORD TYPE: FULLTEXT
WORD COUNT: 811   LINE COUNT: 00109

...   mill products shipped 3,597 3,616
    Cr. = Credit.
    The sum of the quarterly per share amounts does not equal the amount reported for the first nine months of 1987, as earnings per share are computed independently for each quarter and the first nine months based on respective weighted average common shares outstanding.
    Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/20   (Item 5 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

03272284   SUPPLIER NUMBER: 05043424   (USE FORMAT 7 OR 9 FOR FULL TEXT)
First and Final Add to Inland Steel earnings.
PR Newswire, DV11A
July 16, 1987
LANGUAGE: ENGLISH   RECORD TYPE: FULLTEXT
WORD COUNT: 832   LINE COUNT: 00110

...   had no effect on net income for the quarter.
    The sum of the quarterly per share amounts does not equal the amount reported for the first half of 1987, as earnings per share are

computed independently for each quarter and the first half based on respective weighted average common shares outstanding.

    * Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/21   (Item 6 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c) 2008 Gale/Cengage. All rts. reserv.

01901698   SUPPLIER NUMBER: 02891925   (USE FORMAT 7 OR 9 FOR FULL TEXT)
Analog Devices Inc. announces third quarter sales up.
PR Newswire, NEPR1
Aug 25, 1983
LANGUAGE: ENGLISH   RECORD TYPE: FULLTEXT
WORD COUNT: 544   LINE COUNT: 00055

... 64 $ 0.40
   Shares used
   for computation (A) 18,708,654 17,941,316
   (A) -- Earnings per share were computed based on weighted average number of shares including common stock equivalents outstanding. The computation of fully diluted earnings results in no material dilution during any period. Prior years' reference to amounts per share have been restated to reflect the 3-for-2 stock split effected in the form...

^ 24/3,K/22   (Item 1 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
(c) 2008 Dialog. All rts. reserv.

04606390 (USE FORMAT 7 OR 9 FOR FULLTEXT)
The Fortress Group Announces Record Fourth Quarter & Full Year Revenues
BUSINESS WIRE
March 11, 1999
JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 2356

 (USE FORMAT 7 OR 9 FOR FULLTEXT)

... 51% increase in net income. (The contingent dilution results from the current inclusion in the calculation of earnings per share of additional common shares potentially issueable, based on future

stock prices , under the terms of the "reset" provisions included in the Company's agreement with Prometheus...